



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**CANCELLATION OF INTERPRETIVE STATEMENTS**

The Department of Revenue is announcing the cancellation of the following interpretive statements in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has cancelled the following excise tax advisories (ETAs). A determination as to whether income associated with the activities addressed in these ETAs should be based on the provisions of WAC 458-20-194 (Doing business inside and outside the state) as amended effective January 1, 2006.

**ETA 019.04.194 Engaging in Business within the State of Washington**

**ETA 269.04.194 Out-of-State Engineering Firm Performing Services in this State which are Incidental to those Performed by its Out-of-State Office**

**ETA 270.04.194 Interest Income Derived from the Extension of Credit to a Party in another State by a Washington Taxpayer with Business Situs in Both States**

**ETA 280.04.193/194 Commissions Earned on Interstate Sales**

**ETA 324.04.194/224 Application of Business and Occupation Tax to Royalty Income Earned Through Grant of Patent Privileges**

Copies of the cancelled documents are available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx>, or a request for copies may be directed to:

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Alan R. Lynn, Rules Coordinator

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